

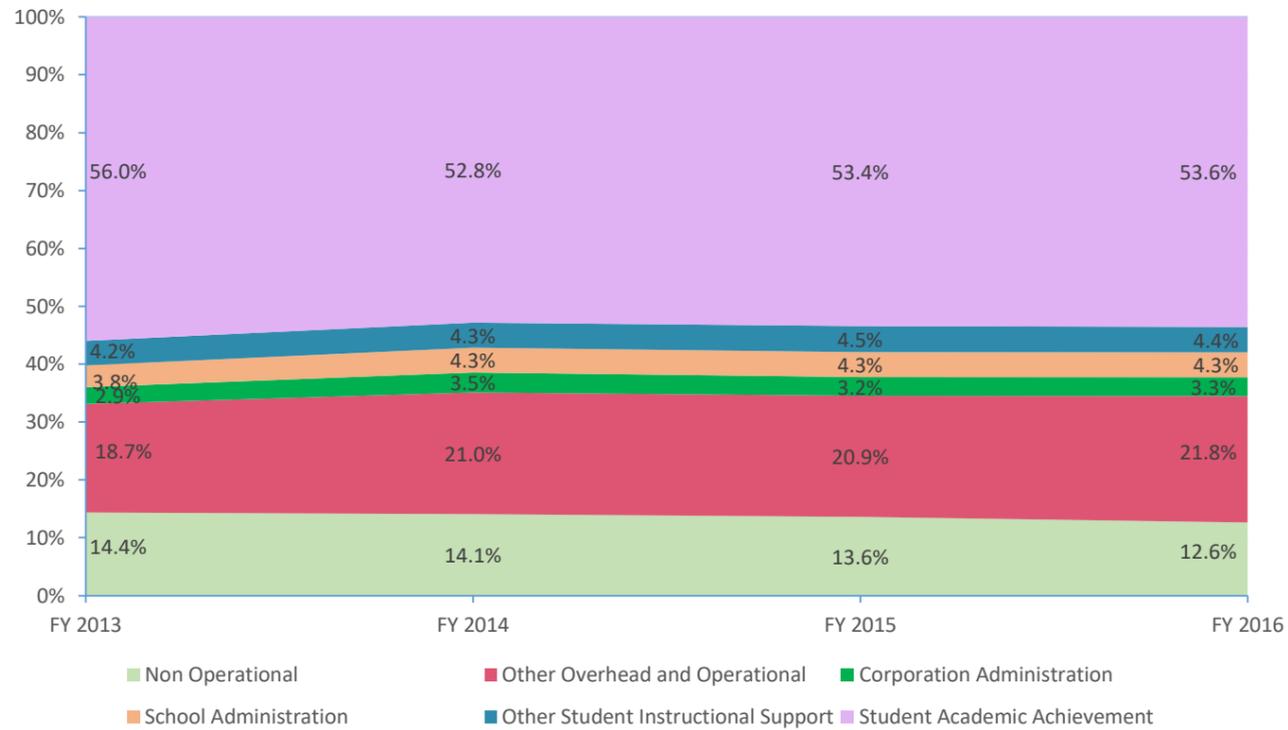
School Corporation Expenditures by Account
Biannual Financial Report Data
Tippecanoe Valley School Corp (4445)

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$10,860,646	54.3%	\$11,231,563	53.6%	\$13,197,467	56.0%	\$11,240,409	52.8%	\$11,335,905	53.4%	\$11,929,075	53.6%
Student Instructional Support	\$1,675,152	8.4%	\$1,839,286	8.8%	\$1,888,235	8.0%	\$1,832,336	8.6%	\$1,871,322	8.8%	\$1,934,838	8.7%
Total	\$12,535,798	62.6%	\$13,070,849	62.3%	\$15,085,702	64.0%	\$13,072,745	61.4%	\$13,207,227	62.2%	\$13,863,914	62.3%

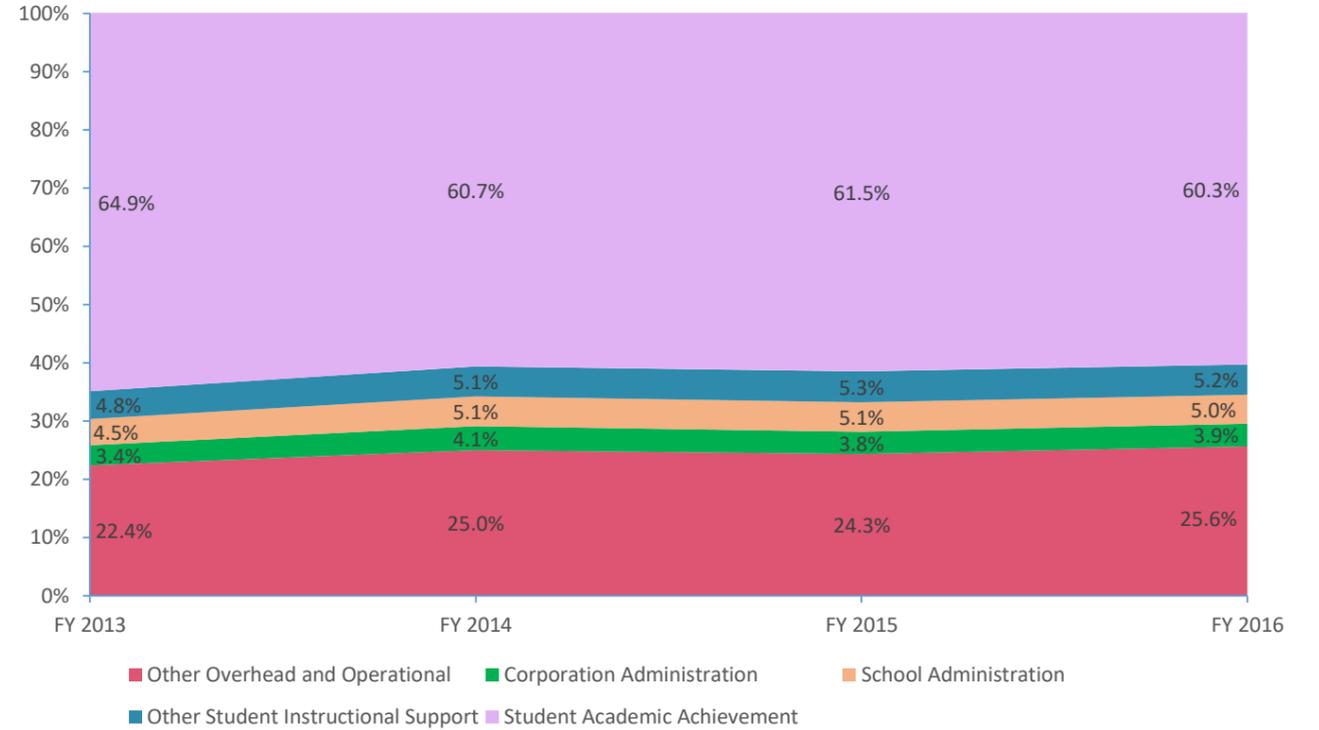
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$4,188,161	20.9%	\$4,496,941	21.5%	\$5,103,851	21.6%	\$5,208,847	24.5%	\$5,126,715	24.2%	\$5,589,162	25.1%
Non Operational	\$3,285,372	16.4%	\$3,396,942	16.2%	\$3,387,413	14.4%	\$2,997,168	14.1%	\$2,887,947	13.6%	\$2,813,542	12.6%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$7,473,533	37.4%	\$7,893,883	37.7%	\$8,491,264	36.0%	\$8,206,015	38.6%	\$8,014,662	37.8%	\$8,402,704	37.7%

Grand Total	\$20,009,331		\$20,964,732		\$23,576,966		\$21,278,760		\$21,221,889		\$22,266,618	
--------------------	---------------------	--	---------------------	--	---------------------	--	---------------------	--	---------------------	--	---------------------	--

All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Tippecanoe Valley School Corp (4445)

Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change				
					2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11025	Regular Programs	Non Special Education Preschool	\$0	\$0	\$0	\$68,122	NA	NA	NA
11050	Regular Programs	Full Day Kindergarten	\$54,875	\$404,845	\$425,204	\$461,577	741.1%	14.0%	8.6%
11100	Regular Programs	Elementary	\$2,540,307	\$3,397,378	\$3,796,625	\$3,729,865	46.8%	9.8%	-1.8%
11200	Regular Programs	Middle/Junior High	\$1,266,070	\$1,928,597	\$1,877,625	\$1,818,978	43.7%	-5.7%	-3.1%
11300	Regular Programs	High School	\$1,620,915	\$2,261,658	\$2,537,880	\$2,598,309	60.3%	14.9%	2.4%
11350	Regular Programs	High School - Academic Honors Diploma	\$0	\$11,175	\$15,361	\$14,354	NA	28.5%	-6.6%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$35,100	\$61,234	\$0	\$0	-100.0%	-100.0%	NA
11410	Regular Programs	Vocational Education - Agriculture A	\$74,154	\$99,277	\$87,463	\$60,695	-18.2%	-38.9%	-30.6%
11430	Regular Programs	Vocational Education - Distributive Education	\$16,521	\$33,264	\$15,361	\$14,354	-13.1%	-56.8%	-6.6%
11440	Regular Programs	Vocational Education - Health Occupations	\$3,000	\$0	\$12,000	\$0	-100.0%	NA	-100.0%
11460	Regular Programs	Vocational Education - Occupational Home Economics	\$63,705	\$103,718	\$49,417	\$44,928	-29.5%	-56.7%	-9.1%
11470	Regular Programs	Vocational Education - Business Education	\$17,305	\$61,697	\$56,574	\$64,294	271.5%	4.2%	13.6%
11480	Regular Programs	Vocational Education - Industrial Education A	\$57,465	\$67,902	\$87,011	\$91,110	58.5%	34.2%	4.7%
11520	Regular Programs	Vocational Education - Area School Participation	\$6,010	\$0	\$22,706	\$24,998	315.9%	NA	10.1%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$676	\$2,055	\$1,158	\$475	-29.8%	-76.9%	-59.0%
11620	Regular Programs	Alternative Education Programs - Middle/Junior High School	\$33,450	\$22,971	\$10,561	\$10,694	-68.0%	-53.4%	1.3%
11630	Regular Programs	Alternative Education Programs - High School	\$0	\$33,503	\$54,963	\$55,659	NA	66.1%	1.3%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$16,865	\$24,039	\$36,537	\$34,991	107.5%	45.6%	-4.2%
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$24,868	\$0	\$0	NA	-100.0%	NA
12330	Special Programs	Physical Impairment - Visual Impairment	\$14,883	\$11,459	\$2,056	\$1,622	-89.1%	-85.8%	-21.1%
12340	Special Programs	Physical Impairment - Hearing Impairment	\$100,212	\$196,106	\$215,367	\$201,324	100.9%	2.7%	-6.5%
12350	Special Programs	Physical Impairment - Homebound	\$0	\$4,220	\$1,233	\$0	NA	-100.0%	-100.0%
12410	Special Programs	Emotional Disabilities - Full Time	\$107,854	\$32,294	\$68,036	\$62,641	-41.9%	94.0%	-7.9%
12420	Special Programs	Emotional Disabilities - All Others	\$303	\$0	\$0	\$0	-100.0%	NA	NA
12510	Special Programs	Culturally Different - Communication Disorders	\$15,000	\$38,648	\$30,775	\$42,486	183.2%	9.9%	38.1%
12610	Special Programs	Learning Disability	\$546,026	\$782,057	\$698,037	\$798,031	46.2%	2.0%	14.3%
12810	Special Programs	Special Education Preschool	\$36,214	\$84,761	\$44,216	\$49,579	36.9%	-41.5%	12.1%
12900	Special Programs	Other Special Programs	\$100,262	\$45,835	\$7,079	\$9,735	-90.3%	-78.8%	37.5%
13100	Adult/Continuing Education Programs	Instruction	\$6,707	\$8,178	\$719	\$0	-100.0%	-100.0%	-100.0%
13600	Adult/Continuing Education Programs	Special Interest Programs	\$0	\$780	\$0	\$0	NA	-100.0%	NA
14100	Summer School Programs	Elementary	\$15,866	\$45,903	\$48,978	\$50,677	219.4%	10.4%	3.5%
14200	Summer School Programs	Middle/Junior High School	\$0	\$8,501	\$4,148	\$7,632	NA	-10.2%	84.0%
14300	Summer School Programs	High School	\$49,098	\$57,333	\$44,773	\$49,218	0.2%	-14.2%	9.9%
16100	Remediation	Remediation Testing	\$40,919	\$9,550	\$11,700	\$11,700	-71.4%	22.5%	0.0%
16200	Remediation	Preventive Remediation	\$114,113	\$189,145	\$74,667	\$70,803	-38.0%	-62.6%	-5.2%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$0	\$11,527	\$0	\$0	NA	-100.0%	NA
22110	Instruction	Imp. of Instruction - Service Area Direction	\$4,383	\$0	\$0	\$0	-100.0%	NA	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$77,077	\$171,194	\$95,646	\$128,375	66.6%	-25.0%	34.2%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$2,546	\$12,521	\$0	\$225	-91.2%	-98.2%	NA
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$73,660	\$33,836	\$0	\$0	-100.0%	-100.0%	NA
22210	Instruction	Library/Media Services - Service Area Direction	\$85,248	\$138,011	\$144,827	\$79,097	-7.2%	-42.7%	-45.4%
22220	Instruction	Library/Media Services - School Library	\$71,567	\$87,817	\$66,412	\$94,906	32.6%	8.1%	42.9%
22230	Instruction	Library/Media Services - Audiovisual	\$3,189	\$5,250	\$613	\$0	-100.0%	-100.0%	-100.0%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$47,831	\$7,411	\$5,407	\$7,690	-83.9%	3.8%	42.2%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$124,266	\$0	\$0	NA	-100.0%	NA
22320	Instruction	Instruc. Related Tech. - Student Learning Centers	\$0	\$15,000	\$0	\$0	NA	-100.0%	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$413,190	\$376,784	\$482,210	\$677,137	63.9%	79.7%	40.4%
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$21,587	\$0	\$104,148	NA	382.5%	NA
22380	Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$3,933	\$0	\$0	NA	-100.0%	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$207,257	\$13,254	\$0	\$0	-100.0%	-100.0%	NA
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$2,821	\$0	\$0	\$0	-100.0%	NA	NA
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$0	\$156,220	\$202,560	\$388,647	NA	148.8%	91.9%
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$1,500	\$0	\$0	\$0	-100.0%	NA	NA
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$474,788	\$0	\$0	\$0	-100.0%	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
Tippecanoe Valley School Corp (4445)

Account					Percent Change					
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016			
Student Academic Achievement Total				\$8,418,932	\$11,231,563	\$11,335,905	\$11,929,075	41.7%	6.2%	5.2%
Student Instructional Support										
21110	Students	Attend. & Social Work Serv. - Service Area Direction	\$5,000	\$0	\$0	\$0	-100.0%	NA	NA	
21220	Students	Guidance Services - Counseling Services	\$323,927	\$441,065	\$496,635	\$473,208	46.1%	7.3%	-4.7%	
21320	Students	Health Services - Medical Services	\$2,282	\$135,881	\$167,000	\$184,633	7992.0%	35.9%	10.6%	
21340	Students	Health Services - Nurse Services	\$93,230	\$0	\$0	\$0	-100.0%	NA	NA	
21390	Students	Health Services - Other Health Services	\$17,990	\$981	\$0	\$0	-100.0%	-100.0%	NA	
21410	Students	Psychological Services - Service Area Direction	\$0	\$60,960	\$0	\$0	NA	-100.0%	NA	
21420	Students	Psychological Services - Psychological Testing	\$59,180	\$0	\$0	\$0	-100.0%	NA	NA	
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$0	\$39,634	\$30,593	\$32,104	NA	-19.0%	4.9%	
21590	Students	Speech Path. & Audio. Serv. - Other	\$0	\$26,710	\$7,681	\$7,177	NA	-73.1%	-6.6%	
21620	Students	Occ. Therapy Related Services - Occ. Therapy Services	\$0	\$17,117	\$24,608	\$35,263	NA	106.0%	43.3%	
21720	Students	Physical Therapy Services - Physical Therapy Services	\$0	\$38,955	\$21,566	\$30,887	NA	-20.7%	43.2%	
21810	Students	Special Ed. Administration - Service Area Direction	\$99,766	\$229,315	\$209,129	\$212,914	113.4%	-7.2%	1.8%	
21910	Students	Other Support Services Students - Service Area Direction	\$16,335	\$5,500	\$0	\$0	-100.0%	-100.0%	NA	
24100	School Administration	Office of The Principal	\$440,285	\$588,270	\$594,283	\$627,317	42.5%	6.6%	5.6%	
24900	School Administration	Other Support Services - School Admin.	\$192,063	\$254,898	\$319,829	\$331,338	72.5%	30.0%	3.6%	
Student Instructional Support Total				\$1,250,056	\$1,839,286	\$1,871,322	\$1,934,838	54.8%	5.2%	3.4%
Overhead and Operational										
23110	General Administration	Board of Education - Service Area Direction	\$28,433	\$57,896	\$74,717	\$71,828	152.6%	24.1%	-3.9%	
23120	General Administration	Board of Education - Service Area Assistants	\$750	\$900	\$725	\$2,575	243.3%	186.1%	255.2%	
23150	General Administration	Board of Education - Legal Services	\$3,745	\$31,155	\$5,299	\$19,307	415.5%	-38.0%	264.3%	
23160	General Administration	Board of Education - Promotion Expenses	\$1,676	\$3,167	\$1,749	\$4,909	192.9%	55.0%	180.6%	
23210	General Administration	Executive Administration - Office of The Superintendent	\$262,976	\$430,677	\$487,520	\$494,051	87.9%	14.7%	1.3%	
23220	General Administration	Executive Administration - Community Relations	\$16,270	\$15,585	\$12,533	\$24,936	53.3%	60.0%	99.0%	
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$22,452	\$0	\$0	\$0	-100.0%	NA	NA	
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$8,144	\$1,921	\$0	\$0	-100.0%	-100.0%	NA	
25196	Central Services	Fiscal Services - Other - Cash Change	\$2,110	\$2,835	\$0	\$0	-100.0%	-100.0%	NA	
25199	Central Services	Fiscal Services - Other - Other	\$0	\$650	\$375	\$1,392	NA	114.2%	271.3%	
25750	Central Services	Personnel Services - Health Services	\$2,750	\$2,750	\$3,350	\$2,750	0.0%	0.0%	-17.9%	
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$213,099	\$99,591	\$104,521	NA	-51.0%	5.0%	
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$433	\$621	\$453	\$453	4.7%	-27.0%	0.0%	
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$879	\$0	\$0	\$0	-100.0%	NA	NA	
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$121,431	\$173,224	\$276,952	\$276,233	127.5%	59.5%	-0.3%	
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$1,226,953	\$1,401,186	\$1,224,914	\$1,464,801	19.4%	4.5%	19.6%	
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$0	\$540	\$0	\$0	NA	-100.0%	NA	
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$85,423	\$125,811	\$126,798	\$131,484	53.9%	4.5%	3.7%	
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,495	\$0	\$0	\$0	-100.0%	NA	NA	
26499	Category not Specified	Other - 2007 Account Code	\$8,196	\$0	\$0	\$0	-100.0%	NA	NA	
26700	Operation and Maintenance of Plant Services	Insurance	\$143,676	\$141,322	\$289,325	\$295,359	105.6%	109.0%	2.1%	
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$0	\$0	\$50,000	\$24,091	NA	NA	-51.8%	
27010	Student Transportation	Service Area Direction	\$24,362	\$40,941	\$260,022	\$276,838	1036.4%	576.2%	6.5%	
27100	Student Transportation	Vehicle Operation	\$381,596	\$649,395	\$523,214	\$540,286	41.6%	-16.8%	3.3%	
27300	Student Transportation	Vehicle Servicing and Maintenance	\$259,299	\$314,179	\$304,996	\$264,583	2.0%	-15.8%	-13.3%	
27400	Student Transportation	Purchase of School Buses	\$155,671	\$0	\$165,634	\$293,323	88.4%	NA	77.1%	
27500	Student Transportation	Insurance on Buses	\$36,042	\$30,183	\$53,004	\$30,324	-15.9%	0.5%	-42.8%	
27600	Student Transportation	Insurance on Pupils	\$3,885	\$0	\$0	\$0	-100.0%	NA	NA	
31100	Food Services Operations	Service Area Direction	\$3,184	\$88,774	\$1,165,544	\$1,259,241	39443.1%	1318.5%	8.0%	
31200	Food Services Operations	Food Preparation and Dispensing	\$317,354	\$377,260	\$0	\$0	-100.0%	-100.0%	NA	
31400	Food Services Operations	Food Purchases	\$363,294	\$392,870	\$0	\$0	-100.0%	-100.0%	NA	
31900	Food Services Operations	Other Food Services	\$98,397	\$0	\$0	\$5,878	-94.0%	NA	NA	
Overhead and Operational Total				\$3,580,876	\$4,496,941	\$5,126,715	\$5,589,162	56.1%	24.3%	9.0%

School Corporation Expenditures by Account
Biannual Financial Report Data
Tippecanoe Valley School Corp (4445)

Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Non Operational									
33200	Category not Specified	Community Recreation	\$14,580	\$16,018	\$0	\$6,287	-56.9%	-60.8%	NA
33990	Other Community Services	Other	\$3,560	\$0	\$0	\$0	-100.0%	NA	NA
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$286,212	\$384,286	\$179,615	\$81,969	-71.4%	-78.7%	-54.4%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$3,738	\$3,258	\$55,210	\$21,175	466.6%	550.0%	-61.6%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$6,768	\$0	\$0	\$0	-100.0%	NA	NA
46000	Category not Specified	Purchase of Moveable Equipment	\$0	\$0	\$26,240	\$0	NA	NA	-100.0%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$44,440	\$56,363	\$88,034	\$148,141	233.4%	162.8%	68.3%
51600	Principal on Debt	Other DLGF Approved Debt	\$0	\$581	\$46,048	\$65,570	NA	11176.2%	42.4%
52200	Interest on Debt	Temporary Loans	\$0	\$30,736	\$0	\$0	NA	-100.0%	NA
53100	Lease Rental	Buildings-Principal	\$2,819,461	\$2,811,500	\$2,413,000	\$2,413,000	-14.4%	-14.2%	0.0%
54200	Advancements and Obligations	Common School Fund - Principal	\$101,600	\$94,200	\$79,800	\$77,400	-23.8%	-17.8%	-3.0%
Non Operational Total			\$3,280,359	\$3,396,942	\$2,887,947	\$2,813,542	-14.2%	-17.2%	-2.6%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$62,395	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$10,100	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$40,424	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$115	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$504,735	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$88,277	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$118,917	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$1,067	\$0	\$0	\$0	NA	NA	NA
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$39,750	\$0	\$0	\$0	NA	NA	NA
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$6,112	\$0	\$0	\$0	NA	NA	NA
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$24,208	\$0	\$0	\$0	NA	NA	NA
26493 - NO	NA	Workman's Compensation - 2007 Account Code	\$83	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$1,737,884	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$305,298	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$410,563	\$0	\$0	\$0	NA	NA	NA
26494 - NO	NA	Group Insurance - 2007 Account Code	\$3,529	\$0	\$0	\$0	NA	NA	NA
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$2,016	\$0	\$0	\$0	NA	NA	NA
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$330	\$0	\$0	\$0	NA	NA	NA
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$282	\$0	\$0	\$0	NA	NA	NA
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$5	\$0	\$0	\$0	NA	NA	NA
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$94,934	\$0	\$0	\$0	NA	NA	NA
26498 - SIS	NA	Severance / Early Retirement Pay - 2007 Account Code	\$14,980	\$0	\$0	\$0	NA	NA	NA
26498 - O&O	NA	Severance / Early Retirement Pay - 2007 Account Code	\$12,891	\$0	\$0	\$0	NA	NA	NA
26498 - NO	NA	Severance / Early Retirement Pay - 2007 Account Code	\$214	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total			\$3,479,107	\$0	\$0	\$0	NA	NA	NA